

## ANDERSON MORI

AIG BLDG., 1-3, MARUNOUCHI 1-CHOME, CHIYODA-KU  
TOKYO 100-0005, JAPAN

TSUYOSHI NAGAHAMA  
NORITAKA MORIUCHI  
KOICHIRO NAKAMOTO  
AKIRA KAWAMURA  
KOTARO HAYASHI  
MITSUO SASAKI  
SANEAKI ICHIO

JAMES M. MINAMOTO\*

YOSHIKO NAKAYAMA  
TETSUYA ITOH  
SHIGEYOSHI EZAKI  
JUNICHI KONDO  
YASUFUMI SHIROYAMA  
HIDEKI KANO  
SHINJI KUSAKABE  
AKIRA MORIWAKI  
YUKIKO IMAZU  
HIROKI KODATE  
NAOSHIGE NAKADA  
YUSUKE NAKANO  
TANG GUANGHONG  
NORITAKA NIWANO  
REIJI TAKAHASHI  
YOSHIKAZU IWASE

MICHIKO TERUSHIMA\*\*

OSAMU HIRAKAWA  
HIDEYUKI KOBAYASHI  
MASAAKIRA KITAZAWA  
KENICHI NAKANO  
KAZUTOSHI KAKUYAMA  
HIDETO ISHIDA  
ISAO SHINDO

HIROYUKI KANO  
NOBUYUKI MAEYAMA  
TAKAYASU KOGA  
YOSHIMASA DAN  
MARI NAKAJIMA  
KEIKO KANEKO  
YOKO OSHIMA  
OSAMU ADACHI  
NOZOMU MASUYAMA  
TAKU MARUYAMA  
MICHU YAMAGAMI  
MIYUKI HANAI  
ATSUTOSHI MAEDA  
KAORU SATO  
AKITO TAKAHASHI  
TAKASHI TOICHI

EMIKO KAMBAYASHI\*\*

KUNHIKO MORISHITA  
KOJI FUJITA  
TATSU KATAYAMA  
KENICHI MASUDA  
HIROHITO AKAGAMI  
TAKASHI AKAHANE  
KAZUO HIRAHATA

SATOSHI INOUE  
NAOKI IGUCHI  
KOTARO OKAMOTO  
MEGUMI KATSUNO  
EMI UCHIDA  
KATSUO YAGURA  
SHIHO KOIZUMI  
TAKEFUMI SATO  
TAKAHIRO KIMURA  
EIJI KOBAYASHI  
KENICHI YAMAMOTO  
SHINJI NAKAMURA  
DAISUKE YAMAGUCHI  
MASAYUKI WATANABE  
TAKASHI NAKAZAKI  
ETSUKO FUKUMOTO

RYU UMEZU  
YOSHIMASA FURUTA  
RYUGO YOSHIMURA  
KAZUAKI NAGAI  
TAKESHI WATANABE  
KENICHI SADAKA

NOBUHITO SAWASAKI  
TOMOKI DEBARI  
TAKAO ASAI  
TAICHIRO MOTOE  
YOSHINORI AOYAGI  
DAISUKE WATANABE  
MASATOMO HOSOI



02034023

TEL: (03) 3214-1371  
FAX: (03) 3201-7334  
TELEX: J22558 BENGOSHI  
CABLE: BENGOSHI TOKYO  
URL: <http://www.andersonmori.com>

BEIJING OFFICE  
BEIJING FORTUNE BLDG., RM. 709  
NO.5, DONG SAN HUAN BEI LU  
CHAO YANG QU, BEIJING 100004  
PEOPLE'S REPUBLIC OF CHINA  
TEL: 86 (10) 6590-9060  
FAX: 86 (10) 6590-9062

PLEASE ADDRESS REPLY,  
ATTENTION OF WRITER, AT  
CENTRAL P.O. BOX 1195,  
TOKYO 100-8693, JAPAN

WRITER'S DIRECT TEL: 813-3214-1382

WRITER'S DIRECT FAX:  
813-3214-8687

WRITER'S E-MAIL:

OUR REF:

5871-A-1

hirohito.akagami@andersonmori.com

May 13, 2002

BY COURIER

Securities and Exchange Commission  
Office of International Corporate Finance  
Stop 3-2  
450 Fifth Street, N.W.  
Washington, DC 20549  
U. S. A.

Re: FANCL CORPORATION  
(FILE NO. 82-5032)  
Rule 12g3-2(b) Exemption

Dear Sirs:

We are writing on behalf of FANCL CORPORATION which filed an exemption application for its shares based upon Rule 12g3-2(b) promulgated under the Securities Exchange Act of 1934, as amended, which application was received by you on November 15, 1999. We enclose herewith the following documents required to be provided by FANCL CORPORATION thereunder:

1. Brief description of the press release dated May 2, 2002 regarding the consolidated financial results; and
2. Brief description of the press release dated May 2, 2002 regarding the non-consolidated financial results.

*Handwritten signature and date: 5/15*

02 MAY 15 AM 10:51

SUPPL

PROCESSED

MAY 21 2002

THOMSON  
FINANCIAL

Should you have any questions, please do not hesitate to let us know.

Very truly yours,

ANDERSON MORI

By:   
Hirohito Akagami

HA/OSA  
Encls.

**1. Brief description of the press release dated May 2, 2002 regarding the consolidated financial results**

Press release dated May 2, 2002 regarding the consolidated financial results for the year ended March 31, 2002, including the management's analysis thereof and the estimate for the results of the year ending March 31, 2003

**2. Brief description of the press release dated May 2, 2002 regarding the non-consolidated financial results**

Press release dated May 2, 2002 regarding the non-consolidated financial results for the year ended March 31, 2002, including the estimate for the results of the year ending March 31, 2003